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इस भाग में भिन्न पृष्ठ संख्यादी जाती है जिससे कि यह अलग संकलन क रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF LAW

(Legislative Department)

New Delhi, the 26th March, 1968/*Chaitra* 6, 1890 (*Saka*)

The following President's Act is published for general information:—

THE WEST BENGAL TAXATION LAWS (AMENDMENT) ACT, 1968

No. 6 OF 1968

Enacted by the President in the Nineteenth Year of the Republic of India.

An Act further to amend the Bengal Amusements Act, 1922, the Bengal Electricity Duty Act, 1935, the Bengal Finance (Sales Tax) Act, 1941, the Bengal Agricultural Income-tax Act, 1944, the West Bengal Sales Tax Act, 1954 and the West Bengal Taxes on Entry of Goods in Local Areas Act, 1962.

In exercise of the powers conferred by section 3 of the West
2 of 1968. Bengal State Legislature (Delegation of Powers) Act, 1968, the President is pleased to enact as follows:—

Short title and commencement.

1. (*1*) This Act may be called the West Bengal Taxation Laws (Amendment) Act, 1968.

(*2*) Section 8 shall come into force at once; clauses (*3*), (*9*) and (*10*) of section 2, section 3, clause (*1*), item (*ii*) of sub-clause (*a*) and items (*iii*)(*c*)(*i*) anc (*iii*)(c)(*iii*) of sub-clause (*b*) of clause (*2*), and clauses (*6*), (*7*), (*9*) and (*11*) of section 4 and sections 6 and 7 shall be deemed to have come into force on the 16th day of November, 1967; clauses (*1*), (*2*), (*4*), (*5*), (*6*), (*7*) and (*8*) of section 2 shall be deemed to have come into force on the 11th day of March, 1968; and the remaining provisions of this Act shall come into force on such date or dates as the State Government may, by notification in the *Official Gazette*, appoint and different dates may be appointed for different such provisions.

Amendment of Bengal Act V of 1922.

2. In the Bengal Amusements Tax Act, 1922—

(*1*) in the long title, and in the preamble, for the words "a tax", the word "taxes" shall be substituted;

(*2*) in section 2, the word "and" at the end of clause (*8*) shall be omitted, and after clause (*8*) as so amended, the following clause shall be inserted, namely:—

'(*8a*) "show tax" means a tax levied under section 3A; and';

(*3*) in section 3, for sub-section (*3a*), the following sub-section shall be substituted, namely:—

"(*3a*) The rate of entertainments tax in the case of payments for admission to any cinematograph exhibition shall be as follows, namely:—

Where the payment excluding the amount of the tax—

(*i*) is twenty paise or more but is not more than fifty paise—

twenty-five per centum of such payment rounded off, if it is not a multiple of five paise, to the next higher multiple of five paise,

(*ii*) is more than fifty paise but is not more than one rupee twenty paise—

fifty per centum of such payment rounded off, if it is not a multiple of five paise, to the next higher multiple of five paise,

(*iii*) is more than one rupee twenty paise but is not more than two rupees twenty-five paise—

seventy-five per centum of such payment rounded off, if it is not a multiple of five paise, to the next higher multiple of five paise,

(*iv*) is more than two rupees and twenty-five paise—

one hundred per centum of such payment rounded off, if it is not a multiple of five paise, to the next higher multiple of five paise";

(4) after section 3, the following section shall be inserted, namely:—

'3A. (*1*) In respect of any cinematograph exhibition to which persons are admitted for payment, there shall be charged, levied and paid to the State Government, in addition to the entertainments tax payable under this Act, if any, a tax (hereinafter referred to as the show tax) calculated at the following rates, namely:— Additional tax on cinematograph exhibitions.

(*a*) in respect of a cinematograph exhibition in Calcutta or any notified municipal area, at the rate of one and a half paise for every person admitted to such exhibition;

(*b*) in respect of a cinematograph exhibition in any other municipal area, at the rate of one paisa for every person admitted to such exhibition;

(*c*) in respect of a cinematograph exhibition in any area not included in clause (*a*) or clause (*b*), at the rate of three-fourths paisa for every person admitted to such exhibition.

(*2*) The show tax shall be recoverable from the proprietor.

Explanation.—In this section,—

West Bengal Act XXXIII of 1951.

(*a*) "Calcutta" means Calcutta as defined in the Calcutta Municipal Act, 1951;

(*b*) "notified municipal area" means a municipality which is declared by the State Government by notification to be a notified municipal area for the purposes of this Act.';

(5) in section 8,—

(*a*) in sub-section (*1*), after the words "The entertainments tax", the words "and the show tax" shall be inserted;

(*b*) in sub-section (*2*), after the words "the entertainments tax", the words "and the show tax" shall be inserted;

(*6*) in section 9, after the words "the amount of the entertainments tax", the words "and of the show tax" shall be inserted;

(*7*) in sub-section (*1*) of section 10, after the words "on account of the entertainments tax, the words "or the show tax" shall be inserted;

(*8*) in sub-section (*1*) of section 12, after the words "make rules for securing the payment of the entertainments tax", the words "and the show tax" shall be inserted;

(*9*) in section 15, for the words "fifteen per cent." in the two places where they occur, the words "seventeen and a half per cent." shall be substituted;

(*10*) in sub-section (*1*) of section 18, for the words "fifteen per cent.", the words "seventeen and a half per cent." shall be substituted.

Amendment of Bengal Act X of 1935.

3. In the Bengal Electricity Duty Act, 1935—

(*1*) in the First Schedule,—

(*a*) for article (*1*) of Part A, the following article shall be substituted, namely:—

'(*1*) In respect of all premises not falling under article (*2*)—

(*a*) when the net charge of the licensee for the supply of energy for the purposes of lights or fans or both is less than 25 paise for each unit of energy consumed as follows, namely:—

in the case of a consumer whose consumption of energy during the month to which the calculation of duty relates,—

(*i*) does not exceed twenty-five units—Nil;

(*ii*) exceeds twenty-five units but does not exceed sixty units—3 paise for each unit of energy consumed;

(*iii*) exceeds sixty units—9 paise for each unit of energy consumed,

(*b*) in other cases—3 paise for each unit of energy consumed.

Explanation.—In this article, the expression "net charge" means the amount of charge that remains after deduction from the charge of the licensee for the supply of energy any rebate allowed by the licensee for prompt payment.';

(*b*) in clause (*1*) of article (*a*) of Part B, for the figure and words "1 naya paisa", the figure and word "3 paise" shall be substituted;

(*2*) in the Second Schedule, under the heading "Exemptions",—

(*a*) in article (*8*), for the words "fifteen units", the words "twenty-five units" shall be substituted;

(*b*) in article (*9*), for the words "fifteen units", the words "twenty-five units" shall be substituted;

(c) in *Explanation* (*3*), for the words "fifteen units', the words "twenty-five units" shall be substituted.

4. In the Bengal Finance (Sales Tax) Act, 1941,— Amendment of Bengal Act VI of 1941.

(*1*) in section 2, before clause (*a*), the following clause shall be and shall always be deemed to have been inserted, namely:—

'(*1a*) "business" includes—

(*i*) any trade, commerce or manufacture or any adventure or concern in the nature of trade, commerce or manufacture, whether or not such trade, commerce, manufacture, adventure or concern is carried on with the motive to make profit and whether or not any profit accrues from such trade, commerce, manufacture, adventure or concern; and

(*ii*) any transaction in connection with, or ancillary or incidental to, such trade, commerce, manufacture, adventure or concern;';

(*2*) in section 5,—

(*a*) in sub-section (*1*),—

(*i*) after clause (*b*), the following clause shall be inserted, namely:—

"(*bb*) two per centum of such part of his taxable turnover as represents—

(*i*) sales to a registered dealer of goods, other than gold, of the class or classes specified in the certificate of registration of such dealer, as being intended for use by him directly in the manufacture in West Bengal of goods for sale, and of containers and other materials for the packing of goods of the class or classes so specified;

(*ii*) sales to a registered dealer engaged in the business of raising coal, of goods required for use by him directly in connection with the raising of coal in West Bengal for sale, and of containers and other materials for the packing of such goods;

(*iii*) sales to any undertaking supplying electrical energy under a licence or sanction

granted or deemed to have been granted in accordance with the provisions of the Indian Electricity Act, 1910, or under the authority of any other law, of goods required for use by it directly in the generation or distribution of such energy either wholly in West Bengal or partly in West Bengal and partly in any place outside West Bengal, and of containers and other materials for the packing of such goods: 9 of 1910.

Provided that the provisions of this clause shall not apply to any sale referred to therein unless the dealer selling the goods furnishes in the prescribed manner a declaration containing prescribed particulars in the prescribed form obtainable in such manner and subject to such conditions and restrictions as may be prescribed from the prescribed authority duly filled up and signed by the registered dealer to whom, or by the owner or representative of the undertaking to which, the goods are sold;";

(*ii*) in clause (*d*), for the words "ten per centum", the words "twelve per centum" shall be substituted;

(*iii*) in clause (*e*), for the brackets and letters "(*b*), (*c*)", the brackets and letters "(*b*), (*bb*), (*c*)" shall be substituted;

(*b*) in sub-section (*2*)—

(*i*) for the words and figure "under section 4", the words, figures and brackets "under section 4 or under sub-section (*3*) of section 8" shall be substituted;

(*ii*) in clause (*a*),—

(*a*) in sub-clause (*ii*), the words "or for use by him directly in the manufacture in West Bengal of goods for sale" shall be omitted;

(*b*) sub-clauses (*iii*) and (*iv*) shall be omitted;

(*c*) in the proviso,—

(*i*) the words, brackets and figures "sub-clause (*iii*) or sub-clause (*iv*)" shall be omitted;

(*ii*) the words "or by the owner or representative of the undertaking to which," shall be omitted;

(*iii*) in clause (*b*),—

(*a*) after sub-clause (*ii*), the following sub-clause shall be inserted, namely:—

"(*iia*) two per centum of the balance remaining after making the deductions allowed by sub-clauses (*i*), (*v*), (*va*) and (*vi*) of clause (*a*) from that part of the turnover of a dealer which is taxable at the rate of two per centum of the turnover;";

(*b*) in sub-clause (*iii*), for the words, brackets and figures "sub-clauses (*i*) to (*vi*)", the words, brackets and figures "sub-clauses (*i*), (*ii*), (*v*). (*va*) and (*vi*)" shall be substituted;

(*c*) in sub-clause (*iv*),—

(*i*) for the words "nine per centum", the words "ten and three-fourths per centum" shall be substituted;

(*ii*) for the words, brackets and figures "sub-clauses (*ii*) to (*vi*)", the words, brackets and figures "sub-clauses (*ii*), (*v*), (*va*) and (*vi*)" shall be substituted;

(*iii*) for the words "ten per centum", the words "twelve per centum" shall be substituted;

(*d*) in sub-clause (*v*), for the words, brackets and figures "sub-clauses (*i*) to (*vi*)", the words, brackets and figures "sub-clauses (*i*), (*ii*), (*v*), (*va*) and (*vi*)" shall be substituted;

(*3*) in section 5A, for the words, brackets, figures and letter "in sub-clauses (*ii*), (*iii*) and (*iv*) of clause (*a*) of sub-section (*2*)", the words, brackets, letters and figures "in clause (*bb*) of sub-section (*1*), or sub-clause (*ii*) of clause (*a*) of sub-section (*2*)", shall be substituted;

(*4*) in section 5B, for the words, brackets, letter and figures "clause (*a*) of sub-section (*2*) of section 5", the words, brackets, letters and figures "clause (*bb*) of sub-section (*1*) of section 5 or in the proviso to clause (*a*) of sub-section (*2*) of that section" shall be substituted;

(*5*) in section 7,—

(*a*) in sub-section (*2*), for the words, brackets, figures and letter "sub-clause (*ii*) of clause (*a*) of sub-section (*2*)",

the words, brackets, figures and letters "sub-clauses (*i*) and (*ii*) of clause (*bb*) of sub-section (*1*), or sub-clause (*ii*) of clause (*a*) of sub-section (*2*)", shall be substituted;

(*b*) in sub-section (*3*), for the words, brackets, figures and letter "sub-clause (*ii*) of clause (*a*) of sub-section (*2*)", the words, brackets, figures and letters "sub-clause (*i*) and (*ii*) of clause (*bb*) of sub-section (*1*), or sub-clause (*ii*) of clause (*a*) of sub-section (*2*)", shall be substituted;

(c) for sub-section (*4a*), the following sub-section shall be substituted, namely:—

"(*4a*) The Commissioner may, for good or sufficient reasons to be recorded in writing,—

(*i*) demand from any registered dealer or any person who has applied for registration under this Act, after giving such dealer or person an opportunity of being heard, reasonable security for the proper payment of tax payable by him under this Act;

(*ii*) demand from any registered dealer or any undertaking supplying electrical energy to the public under a licence or sanction granted or deemed to have been granted under the Indian Electricity Act, 1910 reasonable security for the proper use and safe custody of the forms referred to in the proviso to clause (*bb*) of sub-section (*1*) of section 5 or in the proviso to clause (*a*) of sub-section (*2*) of that section, whether obtained from the prescribed authority or furnished by the registered dealer or an undertaking to whom the goods have been sold.";

9 of 1910.

(6) in sub-section (*1*) of section 20,—

(*i*) for the words, brackets and figures "a notice issued under sub-section (*3*) of section 11 in respect thereof", the words "a notice of demand issued in respect thereof" shall be substituted;

(*ii*) after the proviso, the following *Explanation* shall be added, namely:—

"*Explanation.*—For the purposes of this sub-section, a notice of demand means any notice served according to the provisions of this Act for realisation of penalty or tax imposed thereunder.".

(7) after section 20, the following section shall be inserted, namely:—

"20A. (*1*) If the Commissioner in the course of any proceedings under this Act, is satisfied that any dealer— Penalty for concealment of sales, furnishing of incorrect particulars, etc.

(*a*) has concealed any sales or any particulars thereof, or

(*b*) has furnished incorrect statement of his turnover or incorrect particulars of his sales in the return submitted under sub-section (*2*) of section 10 or otherwise,

with intent to reduce the amount of the tax payable by him under this Act, the Commissioner may, after giving such dealer a reasonable opportunity of being heard, by an order in writing direct that he shall, in addition to any tax or penalty already levied and payable by him under this Act, pay by way of penalty a sum not exceeding one and a half times the amount of the tax, if any, which would have been avoided by him if such concealed sales or particulars thereof were not taken into account, or such incorrect statement of turnover or particulars of sales were accepted as correct, in assessing the tax payable by him under this Act.

(*2*) Any penalty imposed under sub-section (*1*) shall be paid by the dealer into a Government treasury or the Reserve Bank of India by such date as may be specified by the Commissioner in a notice issued for this purpose and the date to be so specified shall not be less than fifteen days from the date of service of such notice:

Provided that the Commissioner may, for reasons to be recorded in writing, extend the date of such payment or allow the dealer to pay the penalty imposed in such number of instalments as the Commissioner may determine.

(*3*) Any amount of penalty that remains unpaid after the date specified in the notice referred to in sub-section (*2*) or, where such date has been extended under the proviso to that sub-section, after the expiry of the extended time, shall be recoverable as an arrear of land revenue payable to the Collector.

Explanation.—In this section, "Commissioner" includes an Additional Commissioner of Commercial Taxes appointed under section 3A and a person appointed to assist the Commissioner under sub-section (*1*) of section 3";

(*8*) in clause (cc) of sub-section (*1*) of section 22, for the words, letter and figures "clause (*a*) of sub-section (*2*) of section 5", the words, letters and figures "clause (*bb*) of sub-section (*1*) of section 5 or in the proviso to clause (*a*) of sub-section (*2*) of that section" shall be substituted;

(*9*) in sub-section (*3*) of section 25, after clause (*d*), the following clause shall be inserted, namely:—

"(*dd*) to an officer of the Central Government or the State Government for the audit of receipts and refunds of the tax imposed under this Act.";

(*10*) for clause (*bb*) of sub-section (*2*) of section 26, the following clause shall be substituted, namely:—

"(*bb*) the particulars to be contained in a declaration referred to in the proviso to clause (*bb*) of sub-section (*1*) of section 5 and in a declaration referred to in the proviso to clause (*a*) of sub-section (*2*) of that section, the forms of such declarations, the manner in which, the conditions and restrictions subject to which and the authority from which such forms shall be obtainable, and the manner in which such declarations are to be furnished,";

(*11*) in Schedule II,—

(*a*) in the entry relating to serial No. 13, for the words "and duplicating machines", the words ", duplicating machines and address printing machines" shall be substituted;

(*b*) after serial No. 16 and the entry relating thereto, the following shall be added, namely:—

"17. Cushions, mattresses, pillows and other articles made wholly or partly of artificial or synthetic resin and plastic foam.

18. Vacuum flasks of all kinds and descriptions including refills for such flasks.

19. Articles made wholly or principally of stainless steel except tumblers, dishes and plates.

20. Furniture made wholly or principally of iron or steel.

21. Furniture made wholly or principally of aluminium.

22. Upholstered wooden furniture.

23. Perambulators including push-chairs for babies and spare parts, accessories and component parts thereof.

24. Carpets of all varieties and descriptions.

25. Linoleum.

26. Lifts, whether operated by electricity or steam, and spare parts, accessories and component parts thereof.

27. Exhaust fans and air circulators and spare parts, accessories and component parts thereof.

28. Electric heaters of all varieties and descriptions.".

Amendment of Bengal Act IV of 1944.

5. In the Bengal Agricultural Income-tax Act, 1944, for the existing Schedule, the following Schedule shall be substituted, namely:—

'THE SCHEDULE

(*See* section 3)

RATES OF AGRICULTURAL INCOME-TAX

A. (*1*) In the case of every individual, Hindu undivided family (other than a Hindu undivided family consisting of brothers only).

	Rate
(*a*) on the first Rs. 1,500 of the total agricultural income	Nil.
(*b*) on the next Rs. 3,500 of the total agricultural income	5 paise in the rupee.
(*c*) on the next Rs. 5,000 of the total agricultural income	8 paise in the rupee.
(*d*) on the next Rs. 5,000 of the total agricultural income	12 paise in the rupee.
(*e*) on the next Rs. 5,000 of the total agricultural income	19 paise in the rupee.
(*f*) on the next Rs. 10,000 of the total agricultural income	30 paise in the rupee.
(*g*) on the next Rs. 10,000 of the total agricultural income	40 paise in the rupee.
(*h*) on the balance of the total agricultural income . .	50 paise in the rupee.

(2) In the case of every Hindu undivided family which consists of brothers only—

(*a*) if the share of a brother is Rs. 3,000 or less . .	2 paise in the rupee.
(*b*) if the share of a brother exceeds Rs. 3,000 . .	the average rate applicable to the share of such brother if he were assessed as an individual:

Provided that—

(*i*) no agricultural income-tax shall be payable on a total agricultural income which does not exceed Rs. 3,000,

(*ii*) the agricultural income-tax payable shall in no case exceed half the amount by which the total agricultural income exceeds Rs. 3,000.

Explanation.—For the purposes of this Schedule—

(*i*) "brother" includes the son, and the son of a son of a brother and the widow of a brother;

(*ii*) "share of a brother" means the portion of the total agricultural income of a Hindu undivided family which would have been allotted to a brother if a partition of the property of such family had been made on the last day of the previous year;

(*iii*) "average rate" means the amount of agricultural income-tax payable by an individual on his total agricultural income divided by the amount of such total agricultural income.

B. In the case of every company, firm or other association of persons:—

	Rate
On the whole of the total agricultural income. . .	50 paise in the rupee.

Amendment of West Bengal Act IV of 1954.

6. In the West Bengal Sales Tax Act, 1954, in sub-section (*3*) of section 19, for clause (*a*), the following clause shall be substituted, namely:—

"(*a*) of any of the particulars referred to in sub-section (*1*)—

(*i*) for the purpose of a prosecution under the Indian Penal Code in respect of any such return, accounts, registers, vouchers, documents, information or evidence, or for the purpose of a prosecution under this Act, or 45 of 1860.

(*ii*) to an officer of the Central Government or the State Government for the audit of receipts and refunds of the tax imposed under this Act, or".

Amendment of West Bengal Act XX of 1962.

7. In the West Bengal Taxes on Entry of Goods in Local Areas Act, 1962, in sub-section (*2*) of section 20, for clause (*a*), the following clause shall be substituted, namely:—

"(*a*) of any particulars referred to in sub-section (*1*)—

(*i*) for the purpose of a prosecution under the Indian Penal Code in respect of such particulars or for the purpose of a prosecution under this Act, or 45 of 1860.

(*ii*) to an officer of the Central Government or the State Government for the audit of receipts and refunds of the tax imposed under this Act; or".

Repeal and savings.

8. (*1*) The West Bengal Taxation Laws (Amendment) Second Ordinance, 1968, is hereby repealed. West Bengal Ordinance V of 1968.

(*2*) Notwithstanding such repeal, anything done or any action

taken (including any order made, proceeding commenced, obligation or liability incurred), or deemed to have been done or taken, under the Bengal Amusements Tax Act, 1922, or the Bengal Electricity Duty Act, 1935, or the Bengal Finance (Sales-tax) Act, 1941 or the Bengal Agricultural Income-tax Act, 1944 or the West Bengal Sales-tax Act, 1954 or the West Bengal Taxes on Entry of Goods in Local Areas Act, 1962 as amended by the said Ordinance shall continue to be in force and shall be deemed to have been done, taken, made, commenced or incurred, as the case may be, under the said Bengal Amusements Tax Act or the Bengal Electricity Duty Act or the Bengal Finance (Sales-tax) Act or the Bengal Agricultural Income-tax Act or the West Bengal Sales-tax Act or the West Bengal Taxes on Entry of Goods in Local Areas Act, as the case may be, as amended by this Act as if this Act were in force on the date on which such thing was done, such action was taken, such order was made, such proceeding was commenced or such obligation or liability was incurred:

Bengal Act V of 1922.
Bengal Act X of 1935.
Bengal Act VI of 1941.
Bengal Act IV of 1944.
West Bengal Act IV of 1954.
West Bengal Act XX of 1962.

Provided that for the period commencing from the 16th day of November, 1967 and ending with the 8th day of January, 1968, nothing in this sub-section shall preclude the State Government from realising any tax under the said Bengal Finance (Sales-tax) Act, or render the State Government liable to refund any such tax already realised, at the rate of twelve per centum in respect of—

(*a*) tumblers, dishes and plates, wholly or principally made of stainless steel; and

(*b*) electric fans and spare parts, accessories and component parts thereof.

ZAKIR HUSAIN,
President.

V. N. BHATIA,
Secy. to the Govt. of India.

Reasons for the enactment

With a view to raising much needed additional resources for financing the development schemes of the State of West Bengal and also to meet the vastly increased commitments in the non-plan budget of the State, the Bengal Finance (Sales-tax) Act, 1941, the Bengal Agricultural Income-tax Act, 1944, the Bengal Electricity Duty Act, 1935, the Bengal Amusements Tax Act, 1922, the West Bengal Sales-tax Act, 1954 and the West Bengal Taxes on Entry of Goods in Local Areas Act, 1962 were amended by the West Bengal Taxation Laws (Amendment) Ordinance, 1967 promulgated by the Governor of West Bengal on the 16th November, 1967.

2. The Ordinance provided for the following important amendments in the various Acts:—

(*i*) the Bengal Finance (Sales-tax) Act, 1941 was amended so as to enhance the rate of sales-tax on "special goods" enumerated in Schedule II to the Act from ten per cent to twelve per cent. Also twelve new items of goods were included in the list of special goods. Sales to a registered dealer or to an electrical undertaking of raw materials, consumable stores including packing materials and containers required for manufacturing goods, for raising coal and for generation or distribution of electrical energy which did not attract tax under the Act were made liable to sales-tax at two per cent from a date to be notified later. Certain other minor changes were also made in the Act to plug the loopholes of evasion and to tone up the administrative procedure;

(*ii*) the rates of tax under the Bengal Agricultural Income-tax Act, 1944, in the case of every individual, Hindu undivided family (other than Hindu undivided family consisting of brothers only) and in the case of every company, firm or other association of persons were enhanced;

(*iii*) the rates of duty on electrical energy consumed for lights and fans and also for domestic consumption for purposes other than lights and fans under the Bengal Electricity Duty Act, 1935 were revised. The exemption limit was raised from the then existing fifteen units (per month) to twenty-five units (per month) and the spread of the lowest taxable slab was widened in the interest of comparatively small consumers but the rate of duty was increased in the higher slabs where the consumption exceed sixty units;

(*iv*) the rates of entertainment tax under the Bengal Amusements Tax Act, 1922 in all the slabs excepting the lowest one were revised. The rates of betting tax and totalisator tax were also increased from fifteen per cent. to seventeen and half per cent. Further a new tax, namely, "show tax" was proposed to be imposed on all cinematographical exhibitions to which the Bengal Amusements Tax Act, 1922 applies. This tax was proposed to be levied on the basis of the number of persons admitted to such exhibitions and is recoverable from the proprietor;

(*v*) the West Bengal Sales-tax Act, 1954 and the West Bengal Taxes on Entry of Goods in Local Areas Act, 1962 were amended with a view to enlarge the scope of disclosure of information furnished by a dealer.

3. The Legislature of West Bengal having had a session on the 29th November, 1967, the Ordinance referred to above was about to expire on the 9th January, 1968. In order to continue the provisions of the Ordinance, the Governor of West Bengal promulgated the West Bengal Taxation Laws (Amendment) Second Ordinance, 1968 on the 9th January, 1968.

4. The proposed measure seeks to replace the West Bengal Taxation Laws (Amendment) Second Ordinance, 1968 (West Bengal Ordinance No. V of 1968).

5. As it is not practicable to refer the present legislation to the Consultative Committee of Parliament on West Bengal legislation, it has been decided, in view of the urgency of the matter, to enact the present legislation without such reference.

P. GOVINDAN NAIR,

Secy. to the Govt. of India,
Ministry of Finance.

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